



WASHOE COUNTY

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Risk Mgt _____
HR _____
Other _____

STAFF REPORT

BOARD MEETING DATE: October 28, 2014

DATE: October 8, 2014
TO: Washoe County Board of County Commissioners
FROM: Ivy Diezel, Department Systems Support Analyst
(775) 328-2273, idiezel@washoecounty.us

THROUGH: Joshua G. Wilson, Washoe County Assessor

SUBJECT: Approve roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$43,904.92]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll as outlined in Exhibit A. County Priority/Goal supported by this item: Government Efficiency and Fiscal Stability.

Strategic Objective supported by this item: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of County Commissioner has approved many such roll change requests correcting errors appearing on the tax roll.

BACKGROUND

Pursuant to Nevada Revised Statutes (NRS) 361 the Office of the Washoe County Assessor is required to discover, list and value all real and personal property in Washoe County as of July 1. NRS 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

AGENDA ITEM # 14C1

The Washoe County Board of County Commissioners is authorized by statute to make corrections to the secured assessment rolls as a result of a factual error under NRS 361.768 or as a result of a mathematical, clerical, or typographical error under NRS 361.765 for up to three fiscal years. It has been determined that such error or errors have occurred on the tax roll for the parcels listed in the attached exhibits.

The Assessor has found that the correct, and most expedient, administrative remedy for these types of errors on the parcels listed in the attached exhibits is to submit a request to the Washoe County Board of County Commissioners under NRS 361.768 and NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the decreases in value as listed in the attached Exhibit(s) is \$43,904.92].

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$43,904.92].

POSSIBLE MOTION

Should the Washoe County Board of County Commissioners agree with staff's recommendation, a possible motion would be:

"Move that, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$43,904.92]."



OFFICE OF WASHOE COUNTY ASSESSOR
JOSHUA G. WILSON

Exhibit A
October 28, 2014

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -16,445.40

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RGR #	PARCEL ID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT				PROPOSED			
							Taxable	Assessed	Taxable	Assessed				
1243F14	043-282-06	TD SOUTH VIRGINIA ST PROPERTIES LLC	7175 S VIRGINIA ST	2	1005	-13311.74								
Prepared by: Michael Gonzales Appraiser Reviewed by: Rigo Lopez Senior Appraiser														
Explanation: Overassessment due to factual error - existence. A demolition permit was issued for the structures on this parcel and the work was complete on August 8, 2014. A field inspection on August 19, 2014 confirmed that the buildings were demolished. The contractor stated that the underground tank, dispenser and pump were not demolished and will remain in service. Using August 8, 2014 as the demolition date, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the buildings existed.														
1236F14	141-194-03	NORDYKE, DANIEL J	2875 SHOW JUMPER LN	2	1005	-1705.00								
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Analyst														
Submitted under NRS 361.765														
Explanation: Overassessment due to clerical error. This parcel was incorrectly encoded as 100% complete, the actual % complete was 40%. Approval of this roll change request will the correct the error.														
1235F14	011-232-22	701 SOUTH VIRGINIA LLC	716 S VIRGINIA ST	3	1025	-968.34								
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Analyst														
Submitted under NRS 361.765														
Explanation: Overassessment due to clerical error. This parcel was incorrectly encoded as 100% complete, the actual % complete was 65%. Approval of this roll change request will the correct the error.														
1237F14	010-211-29	WELSH, GREGG	1130 CALIFORNIA AVE	1	1005	-235.56								
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Analyst														
Submitted under NRS 361.765														
Explanation: Overassessment due to clerical error. Due to an encoding error the this parcel received an incorrect value for the 2014/2015 fiscal year. Approval of this roll change request will correct the error.														



OFFICE OF WASHOE COUNTY ASSESSOR
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Exhibit A
October 28, 2014

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -16,445.40

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RGR #	PARCEL ID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1231F14	028-276-10	CAROLLA, JOE J & SHARON L	660 TASKER WAY	4	2005	-91.50	18,400	6,440
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Analyst							29,727	10,404
Explanation: Overassessment due to clerical error. Property owner qualifies for Veteran exemption; however due to a clerical error it his exemption does not appear on the Assessor's records for 2014/2015. Approval of this roll change request will correct this error.							0	0
							(1,250)	(3,750)
							48,127	13,094
							Total	
1232F14	130-180-15	PELTIER, JOHN	120 COUNTRY CLUB DR	1	5200	-86.13	28,300	9,905
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Analyst							102,667	35,933
Explanation: Overassessment due to clerical error. Property owner qualifies for veteran exemption pursuant to NRS 361.090 for the 2014/2015 fiscal year. Due to a clerical error, this exemption does not appear on the Assessor's records. Approval of this roll change request will correct this error.							0	0
							(0)	(2,500)
							130,967	43,338
							Total	
1244F14	003-082-48	MINABERRY, JEAN & JESSIE M	4675 WALDREN DR	3	1005	-45.79	30,590	10,707
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Analyst							34,363	12,027
Explanation: Overassessment due to clerical error. This property owner qualifies for the Surviving Spouse exemption pursuant to NRS 361.080; however the exemption does not appear on the Assessor's records for 2014/2015. Approval of this roll change request will correct this error.							0	0
							(0)	(1,250)
							64,953	21,484
							Total	
1234F14	023-490-24	HELMS, ROBERT L & PAULINE F	4150 PLUMAS ST	1	1005	-1.34	86,670	30,335
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Analyst							782,925	52,550
Submitted under NRS 361.765							274,024	150,142
Explanation: Overassessment due to clerical error. Due to an encoding error the this parcel received an incorrect value for the 2014/2015 fiscal year. Approval of this roll change request will correct the error.							0	0
							(0)	(0)
							869,595	82,885
							Total	



OFFICE OF WASHOE COUNTY ASSESSOR
JOSHUA G. WILSON

Exhibit A
October 28, 2014

ROLL CHANGE REQUESTS SECURED
ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -26,366.22

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PARCEL				COMMISSION		TAX		TAX \$		CURRENT		PROPOSED	
RCR #	ID	NAME	SITUS ADDRESS	DISTRICT	DISTRICT	DISTRICT	CHANGE			Taxable	Assessed	Taxable	Assessed
1242F13	122-100-23	NEVADA PACIFIC DEVEL CORP	593 LAKESHORE BLVD	1	5200		-25054.16			10,081,170	3,528,410	10,081,170	3,528,410
Prepared by: Michael Gonzales										Improvements	2,911,522	1,019,033	830,491
Appraiser										Personal Property	0	0	0
Reviewed by: Rigo Lopez										Exemption (minus)	(0)	(0)	(0)
Senior Appraiser										Total	12,992,692	4,547,443	10,911,661
Explanation: Overassessment due to factual error - existence. A demolition permit was issued for the structure which was demolished on October 15, 2013. A field inspection on November 26, 2013 confirmed that the building had been removed. Using October 15, 2013 as the actual date of the demolition as confirmed by the owners representative, the proposed value represents the prorated improvement value for the portion of the 2013/2014 roll year the building existed.													
1238F13	007-303-46	MACHABEE 1995 FAMILY LTD PTSP	475 VALLEY RD	3	1025		-1093.30			Land	279,217	97,726	279,217
Prepared by: Mike Churchfield										Improvements	2,377,541	832,139	2,248,972
Appraiser										Personal Property	0	0	0
Reviewed by: Corti Burke										Exemption (minus)	(0)	(0)	(0)
Senior Appraiser										Total	2,656,758	929,865	2,528,189
Explanation: Overassessment due to factual error. The subject property is a 26,106 square foot building built in 1954 and substantially remodeled in 2010. A physical inspection of the subject property revealed that the heating type utilized for costing purposes is incorrect. The proposed value represents this correction.													
1241F13	040-411-04	ANDREW FURER & EARLENE DOUGLAS COMMUNITY PROP TRUST	2120 GREEN TREE LN	2	4005		-583.41			Land	350,000	122,500	350,000
Prepared by: Michael Gonzales										Improvements	189,758	66,415	138,322
Appraiser										Personal Property	0	0	0
Reviewed by: Rigo Lopez										Exemption (minus)	(0)	(0)	(0)
Senior Appraiser										Total	539,758	188,915	488,322
Explanation: Overassessment due to factual error - existence. A demolition permit was issued for the structure which was demolished on March 25, 2014. A field inspection on June 10, 2014 confirmed that the building had been removed. Using March 25, 2014 as the actual date of the demolition as confirmed by the owner, the proposed value represents the prorated improvement value for the portion of the 2013/2014 roll year the building existed.													
1225F13	086-350-50	ROUGEAU, THOMAS A & TAMIR R.	10170 CALLE MARIA CT	5	4040		364.65			Land	52,030	18,211	52,030
Prepared by: Ivy Diezel										Improvements	209,325	73,264	209,325
Department Systems Support Analyst										Personal Property	0	0	0
Reviewed by: Theresa Wilkins										Exemption (minus)	(0)	(0)	(0)
Chief Deputy Assessor										Total	261,355	91,475	261,355
Explanation: Incorrect Abatement due to clerical error. The initial 2013/2014 tax billing for this parcel was correct, however, due to an incorrect computer system conversion record a correction file was sent to the Treasurer and the tax bill was subsequently adjusted downward resulting in a \$364.65 refund in error. Approval of this roll change request will authorize the Treasurer's Office to correct the 2013/2014 tax bill and make any corresponding correction to the 2014/2015 partial abatement and tax bill.													



OFFICE OF WASHOE COUNTY ASSESSOR
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Exhibit A
October 28, 2014

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -1,093.30

RCR # 1238F12 PARCEL ID 007-303-46 NAME MACHABEE 1995 SITU ADDRESS 475 VALLEY RD COMMISSION DISTRICT 3 TAX DISTRICT 1025 TAX \$ CHANGE -1093.30

Prepared by: Mike Churchfield
Appraiser Reviewed by: Cori Burke
Senior Appraiser

Submitted under NRS 361.768
Explanation: Overassessment due to factual error. The subject property is a 26,106 square foot building built in 1954 and substantially remodelled in 2010. A physical inspection of the subject property revealed that the heating type utilized for costing purposes is incorrect. The proposed value represents this correction.

	CURRENT			PROPOSED		
	Taxable	Assessed	Taxable	Taxable	Assessed	
Land	279,217	97,726	279,217	97,726		
Improvements	2,356,137	824,648	2,226,349	779,223		
Personal Property	0	0	0	0		
Exemption (minus)		(0)		(0)		
Total	2,635,354	922,374	2,505,566	876,949		

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit A, and based upon the evidence presented, finds that the errors reported are FACTUAL and/or CLERICAL set within the meaning of 361.768 and 361.765.
THEFORE, IT IS HEREBY ORDERED that the County Assessor and County Treasurer is directed to correct the errors to reflect the appraised value of the property as shown on the Roll Change Request Form, and directs the Clerk to serve a copy of this order on the County Treasurer who shall make the necessary refunds of adjustment to the tax bill and correct the secured tax roll excepting, if any, the following Roll Change Request Numbers:

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Dated this _____ day of _____, 2014

County Clerk

Chairman, Board of County Commissioners